

**2008 ANNUAL FOLLOW-UP  
CITY OF SHREVEPORT  
INTERNAL AUDIT REPORT (IAR) 220709-01**

**OBJECTIVES**

We have completed the annual follow-up on 70 audit recommendations that were cited in Internal Audit reports issued from January 1, 2007, to December 31, 2007. We have also followed up on 71 incomplete recommendations carried forward from the 2007 annual follow-up (IAR 220707-13 dated December 31, 2007). The follow-up objective was to determine progress made toward implementation of the recommendations contained in each report. This determination encompassed the status of the implementation and the effectiveness of the procedures put in place.

**SCOPE AND METHODOLOGY**

Our follow-up was performed in accordance with Operating Instruction A. 210 of the Internal Audit Office Operating Instructions Manual. The scope of the follow-up included a determination as to whether the audit recommendations had been implemented during the period subsequent to the release of each report. The follow-up methodology included requiring City management to complete and sign questionnaires that defined the status of each recommendation as follows:

- **COMPLETE** --The recommendation or some other action was taken and the deficiency appears to be effectively corrected.
- **PARTIALLY COMPLETE** -- The recommendation or some other action has been taken; however, the deficiency has not been corrected or only part of the recommendation has been implemented.
- **NO PROGRESS** -- No action has been taken.
- **NO LONGER APPLICABLE** -- The recommendation no longer applies to the entity due to organizational and procedural changes, etc. (For the 2008 Annual Follow-Up, the Internal Audit Office began archiving these recommendations.)

When management's questionnaire response indicated complete or no longer applicable, the follow-up methodology included:

- Interviewing appropriate operating personnel.
- Testing compliance with established or stated policies and procedures.
- Determining the effectiveness of established or stated policies and procedures.

When management's questionnaire response indicated partially complete or no progress, the follow-up methodology included:

- Reviewing management's written explanations and the documentation that was returned for reasonableness.
- Interviewing management for clarification when necessary.

## **BACKGROUND**

Much of the benefit from audit work is not in the findings reported or the recommendations made, but in their effective resolution. City management is responsible for resolving audit findings and audit recommendations, and having a process to track their status can help management fulfill this responsibility. The Internal Audit Office began the tracking process with the 1992 Annual Follow-up Report (IAR 220593-06 dated May 3, 1993). Since December 31, 1991, the Internal Audit Office has made 2,020 audit recommendations. The statuses of all 2,020 recommendations are as follows:

- Complete -- 1,679 or 83%
- Partially Complete -- 38 or 2%
- No Progress -- 28 or 1%
- No Longer Applicable/Removed/Archived -- 275 or 14%

The following table summarizes the results of each follow-up report and covers the period from December 31, 1991, through December 31, 2007.

Follow-up Report Titles:	2008 Annual Follow-Up	2007 Annual Follow-up	Pre - 2007 Annual Follow-Up	Total
Follow-up Report Issue Dates:	1/30/09	12/31/07	12/29/06	
Period Covered:	1/1/07 to 12/31/07 (12mos.)	1/1/06 to 12/31/06 (12mos.)	12/31/91 to 12/31/05 (168 mos.)	
Report Types Issued:				
■ Audit Reports:	3	4	78	85
■ Limited Reviews:	0	0	20	20
■ Special Reports:	2	1	39	42
■ Auditing Alerts:	5	3	39	47
■ Investigative Reports:	0	0	7	7
Total Reports with Recommendations:	10	8	183	201
Number of New Recommendations:	70	53	1897	2020
Number of Partially Complete and No Progress Recommendations carried forward from prior follow-up period:	71	130	1383	1584
Total Recommendations followed-up on per follow-up reports:	141	183	3280	3604
Recommendation Statuses:				
■ Complete:	37 or 26%	52 or 28%	1594 or 49%	1683 or 47%
■ Partially Complete:	38 or 27%	28 or 15%	1087 or 33%	1153 or 32%
■ No Progress:	28 or 20%	43 or 24%	425 or 13%	496 or 14%
■ No Longer Applicable/ Removed/Archived:	38 or 27%	60 or 33%	174 or 5%	272 or 7%

## **CONCLUSIONS/FINDINGS/RECOMMENDATIONS**

Overall, the City's management had made substantial and significant progress toward the implementation of the audit recommendations contained in the various reports. We believe that the completion of the audit recommendations has helped to ensure that the entities examined are operating more efficiently and effectively. For the entities where implementation remains incomplete, we feel that a greater effort should be made in achieving completion. To aid in identifying those areas where implementation remains incomplete, the following departmental summaries are provided.

Department	Complete	Partially Complete	No Progress	No Longer Applicable/ Removed/Archived	Total
Airports	111 or 97%	3 or 3%	0 or 0%	0 or 0%	114
CSSUTC	9 or 90%	0 or 0%	0 or 0%	1 or 10%	10
City Courts	8 or 24%	12 or 35%	14 or 41%	0 or 0%	34
City Marshal	14 or 100%	0 or 0%	0 or 0%	0 or 0%	14
Community	174 or 88%	1 or 1%	0 or 0%	21 or 11%	196
Finance	270 or 84%	11 or 3%	6 or 2%	34 or 11%	321
Fire	103 or 84%	11 or 9%	2 or 1%	7 or 6%	123
Mayor/CAO	263 or 64%	0 or 0%	0 or 0%	146 or 36%	409
MPC	13 or 81%	0 or 0%	0 or 0%	3 or 19%	16
DOS	256 or 97%	0 or 0%	0 or 0%	8 or 3%	264
Personnel	13 or 59%	0 or 0%	0 or 0%	9 or 41%	22
Police	76 or 97%	0 or 0%	0 or 0%	2 or 3%	78
SPORTTRAN	18 or 95%	0 or 0%	0 or 0%	1 or 5%	19
SPAR	350 or 89%	0 or 0%	0 or 0%	43 or 11%	393
SRA	1 or 14%	0 or 0%	6 or 86%	0 or 0%	7
<b>TOTAL</b>	1679 or 83%	38 or 2%	28 or 1%	275 or 14%	<b><u>2020</u></b>

The following **Index Section** of this report is organized by department for clarity. **Partially Complete** and **No Progress** findings are identified by caption and status and have been renumbered for clarity. The finding number as delineated in the actual report is referenced in subscript (where applicable) at the end of the finding caption. The specific partially complete and no progress recommendations are contained in the body of this report.

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